



2004-05 REVISED/NEW FEE REQUESTS  
PROGRAM SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Assessor  
FUND NAME : General  
BUDGET UNIT: AAA ASR  
PROGRAM: Property Valuation

PROGRAM APPROPRIATIONS AS CURRENTLY BUDGETED	
Budgeted Appropriations	\$ 11,810,307

PROGRAM APPROPRIATIONS IF FEE REVISIONS ARE ACCEPTED	
Revised Appropriations	\$ 12,031,219

DIFFERENCES (See Following Page for Details)
\$ 220,912

PROGRAM FUNDING SOURCES AS CURRENTLY BUDGETED	
Current Fee Revenue for listed fees	35,388
Fee Revenue for fees not listed	124,612
Non Fee Revenue	277,500
Local Cost	11,372,807
Budgeted Sources	\$ 11,810,307

PROGRAM FUNDING SOURCES IF FEE REVISIONS ARE ACCEPTED	
Fee Revenue for listed fees	256,300
Fee Revenue for fees not listed	124,612
Non Fee Revenue	277,500
Local Cost	11,372,807
Revised Sources	\$ 12,031,219

220,912
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\$ 220,912

SUMMARY OF JUSTIFICATION FOR FEE REQUEST(S)	
Loss of General Fund Subsidy	28,227
Increased Employee Related Costs	107,941
Increased Inflationary Costs	84,744
Other	-
Total	\$ 220,912

Briefly Describe the Summary of Justification for Fee Request(s) and the Budgetary Impact to Program if Fee(s) are approved: See Attached.
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**2004-05 REVISED/NEW FEE REQUESTS  
SUMMARY OF JUSTIFICATION AND BUDGETARY IMPACT**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Assessor  
**FUND NAME :** General  
**BUDGET UNIT:** AAA ASR  
**PROGRAM:** Property Valuation

**Briefly Describe the Summary of Justification for Fee Requests(s) and the Budgetary Impact to Program if Fee(s) are approved:**

Prior to 2004-05, many of the services and supplies costs to efficiently operate the department were paid out of the Assessor's State Property Tax Administration Program. Since this funding source is a fixed amount, the step increases and benefit changes for these special revenue fund staff over the last several years, have dramatically affected the amount of funds available for services and supplies. Previous cuts in general fund financing have reduced services and supplies even further. In order to maximize the assessment roll, and subsequently the county property tax revenue, priority was placed on utilization of staff. The continual cutting of the services and supplies appropriation has left the department in a position where it is no longer has the financial resources to perform the mandatory functions.

Since the department's services and supplies are at an inadequate level and general fund financing is limited, a review of the fee structure of other county Assessor Office's was performed. It was discovered that several of the comparable counties were charging for the processing of taxpayer claims and other services. These fees are allowed under the California code and reasonable based on the staff time required for processing. In addition, during the fiscal year 2003-04 an electronic version of the Assessor's maps has become available. The current fee structure only provides a means for selling paper maps and therefore its is necessary to add the mechanism for selling them in an electronic format as well.

Failure to capture full reimbursement for these fees would result in inadequate funding for services and supplies in the 2004-05 budget.



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CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
16.023(m)	Proposition 58 - Reassessment exclusion: parent to child	\$ -	-	\$ -	\$ 50.00	2,250	\$ 112,500	\$ 50.00	2,250	\$ 112,500	\$ 112,500	Gov't code section 17851 authorizes a local agency to assess fees to cover costs from persons which benefit from the statute. The addition of this fee will increase revenue to the department.
16.023(p)	Proposition 193 - Reassessment exclusion: grandparent to grandchild	\$ -	-	\$ -	\$ 50.00	50	\$ 2,500	\$ 50.00	50	\$ 2,500	\$ 2,500	Gov't code section 17851 authorizes a local agency to assess fees to cover costs from persons which benefit from the statute. The addition of this fee will increase revenue to the department.
16.023(n)	Proposition 60 - Exclusion for replacement dwelling	\$ -	-	\$ -	\$ 50.00	200	\$ 10,000	\$ 50.00	200	\$ 10,000	\$ 10,000	Gov't code section 17851 authorizes a local agency to assess fees to cover costs from persons which benefit from the statute. The addition of this fee will increase revenue to the department.
16.023(y)	Parcel Combinations for purpose of combining tax bills	\$ -	-	\$ -	\$ 50.00	250	\$ 12,500	\$ 50.00	250	\$ 12,500	\$ 12,500	Gov't code section 17851 authorizes a local agency to assess fees to cover costs from persons which benefit from the statute. The addition of this fee will increase revenue to the department.
16.023(z)	Timeshare - setup	\$ 10.00	-	\$ -	\$ 25.00	-	\$ -	\$ 15.00	-	\$ -	\$ -	Revenue and Taxation (R&T) code section 2188.8 (G) allows a fee to be applied to timeshare parcels to recover the initial and on-going costs of separate assessments. These fees have not been adjusted to reflect current expenses within the last 20 years.
16.023(z)	Timeshare - annual	\$ 3.00	11,796	\$ 35,388	\$ 10.00	11,800	\$ 118,000	\$ 7.00	4	\$ 82,612	\$ 82,612	See above. This item covers the annual review.
16.023(aa)	Special Analysis - Clerical	\$ -	-	\$ -	\$ 22.00	-	\$ -	\$ 22.00	-	\$ -	\$ -	See above
16.023(aa)	Special Analysis - Systems Analyst	\$ -	-	\$ -	\$ 36.75	-	\$ -	\$ 36.75	-	\$ -	\$ -	See above



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16.023(a)(1)	Map Images (1-50)	\$ -	-	\$ -	\$ 2.00	50	\$ 100	\$ 2.00	50	\$ 100	\$ 100	Paper copies of maps have been available for sale for several years. Over the last year, the entire set of maps have been converted into digital images (PDF). This fee is to provide a mechanism to sell the maps on electronic media.
16.023(a)(1)	Map Images (51-200)	\$ -	-	\$ -	\$ 1.00	200	\$ 200	\$ 1.00	200	\$ 200	\$ 200	See above
16.023(a)(1)	Map Images (201 and up)	\$ -	-	\$ -	\$ 0.50	1,000	\$ 500	\$ 0.50	1,000	\$ 500	\$ 500	See above
16.023(aa)	Special Analysis - Appraiser	\$ -	-	\$ -	\$ 38.00	-	\$ -	\$ 38.00	-	\$ -	\$ -	New rate to provide fee structure for special requests to perform assessment related analysis. Although seldom used, other comparable counties have this fee structure in place for unique requests received from the public.
16.023(aa)	Special Analysis - Technician	\$ -	-	\$ -	\$ 26.75	-	\$ -	\$ 26.75	-	\$ -	\$ -	See above